

UNPUBLISHED

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 98-1146

UNITED STATES OF AMERICA,

Plaintiff - Appellee,

and

MAXIMO CROES, as Director of Macro Trust N.V.,
registered agent and director of Island
Administrative Management A.V.V.,

Party in Interest,

versus

BARBARA AKERS WALTON; BURNELL J. WALTON;
ROBERT C. AKERS; THE DIVINE MISSION COMPANY;
ELLENSON COMPANY; CAROLINA MANAGEMENT COMPANY,

Defendants - Appellants,

and

NEILSON INVESTMENT COMPANY; CAMBRIDGE TRUST
COMPANY, LIMITED; COLONIAL HERITAGE CORPORA-
TION; OXFORD CHARTER CORPORATION,

Defendants.

Appeal from the United States District Court for the Western Dis-
trict of North Carolina, at Asheville. Lacy H. Thornburg, District
Judge. (CA-94-207-1)

Submitted: October 8, 1998

Decided: October 21, 1998

Before WIDENER, NIEMEYER, and MICHAEL, Circuit Judges.

Affirmed by unpublished per curiam opinion.

Albert Scott Lagano, Melbourne, Florida, for Appellants; Barbara Akers Walton, Burnell J. Walton, Robert C. Akers, Appellants Pro Se. William Sears Estabrook, III, Lawrence P. Blaskopf, Theodore M. Doolittle, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellee.

Unpublished opinions are not binding precedent in this circuit.
See Local Rule 36(c).

PER CURIAM:

Appellants appeal from the district court's post-trial decision reducing to judgment tax assessments against Appellants, validating the Government's federal tax liens based on these assessments, and finding that Appellants Barbara Akers Walton and Burnell J. Walton fraudulently conveyed certain real estate to avoid their tax liability. Appellants also appeal from the district court's orders (1) imposing sanctions against them under Fed. R. Civ. P. 37(b)(2)(A), (d) and (2) denying their motion for a new trial and to alter or amend the judgment. Our review of the record and the district court's opinions discloses no reversible error. Accordingly, we affirm on the reasoning of the district court. United States v. Walton, No. CA-94-207-1 (W.D.N.C. Aug. 22, Nov. 14, Nov. 25, & Dec. 2, 1997). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED